

October 2001

Bulletins 132-98, 132-99, 132-00, and 132-01

Management of the California State Water Project – Appendix D



Costs of
Recreation
and Fish
and Wildlife
Enhancement

GRAY DAVIS
Governor,
State of California

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**Appendix D
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and Fish and Wildlife Enhancement**

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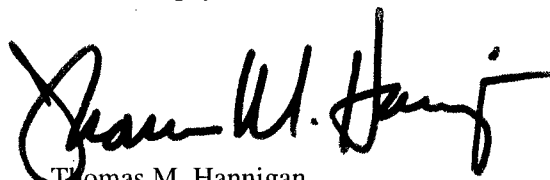
Foreword

The Davis-Dolwig Act (Sections 11900-11925 of the California Water Code) declares that providing for the enhancement of fish and wildlife and for recreation in connection with State water projects benefits all the people of California and that the costs attributable to such enhancement should be borne by them. The Act also provides a procedure through which the Department of Water Resources will be reimbursed for those project costs that are allocated to recreation and fish and wildlife enhancement and for costs of acquiring property for recreation development. The Department is to report such expenditures to the Legislature annually.

This appendix constitutes the Department's report to the Legislature for 1998 through 2001 in compliance with the above requirement. An increase of \$8,536,830 for recreation and fish and wildlife enhancement is reported herein. The increase consists of \$6,125,085 for joint capital costs of the State Water Project allocated to recreation and fish and wildlife enhancement, and \$2,411,745 for specific recreation land costs. The increase is the result of costs incurred in calendar years 1997 through 2000. The Department requests that the additional amount be approved.

Prior to 1991, the Department received \$90,000,000 in reimbursements from the State's tideland oil and gas revenues, which were authorized specifically for costs of recreation and fish and wildlife enhancement (Public Resources Code Section 6217).

After 1991, the Department was reimbursed for costs reported in this appendix under the provisions of AB 1442. This legislation offsets moneys owed the California Water Fund by the State Water Project with reimbursements owed the project by the General Fund for recreation and fish and wildlife enhancement costs. After 1994, Davis-Dolwig expenditures continued to be offset against State Water Project obligations to the California Water Fund until 1997 when repayment under AB 1442 terminated.


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Gray Davis, Governor

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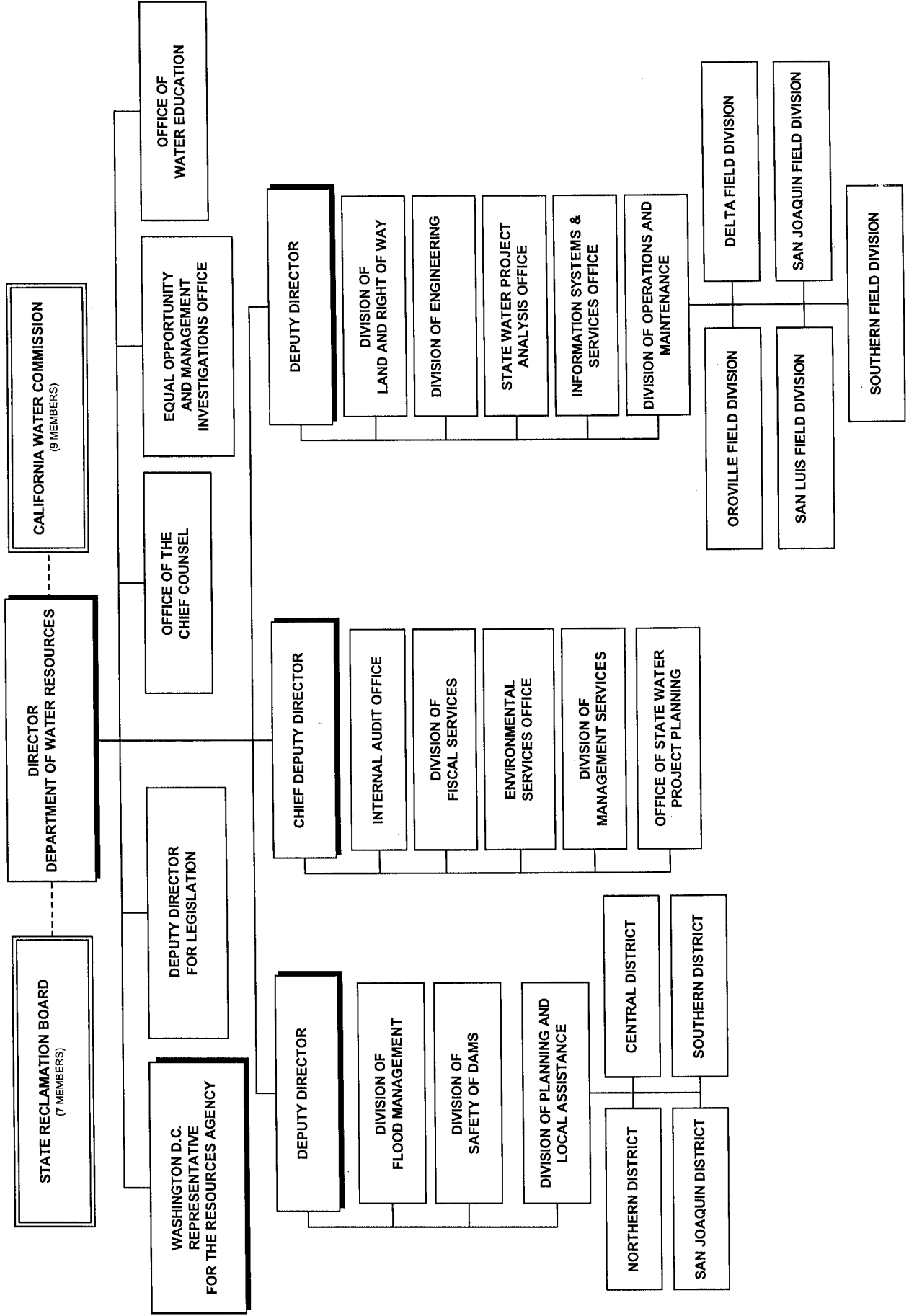
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ORGANIZATION OF THE DEPARTMENT OF WATER RESOURCES



Reporting of Recreation and Fish and Wildlife Enhancement Costs

Section 11912 of the California Water Code assigns to the Department of Water Resources the following responsibilities:

It shall be the duty of the Department to report annually to the Legislature the costs, if any, which the Department has allocated to recreation and fish and wildlife enhancement for each facility of any state water project. The Department shall also report to the Legislature any revisions which the Department makes in such allocations.

The Department shall submit each such cost allocation to the Department of Boating and Waterways, the Department of Parks and Recreation, and to the Department of Fish and Game. The Department of Boating and Waterways, the Department of Parks and Recreation, and the Department of Fish and Game shall file with the Department of Water Resources their written comments with respect to each such cost allocation, which written comments shall be included in the report required by this section.

It shall also be the duty of the Department to report to the Legislature on any expenditure of funds for acquiring rights of way, easements and property pursuant to Section 346 for recreation development associated with such facilities.

This report, which includes Bulletins 132-98, 132-99, 132-00, and 132-01, covers data through December 31, 2000.

For brevity, "fish and wildlife enhancement" is hereafter referred to as "enhancement." The Department's cost allocations treat recreation and enhancement as one combined purpose of the State Water Project.

Report Organization

Capital costs of SWP facilities allocated by the Department to recreation and enhancement, through December 31, 2000, are shown in Table 1, pages 2 and 3. Table 1 also shows the expenditures for acquiring rights of way, easements, and property for recreation development associated with such facilities. Table 2, pages 7 and 8, details the accrued interest charges included in the costs shown in Table 1. Interest accruals terminated in 1988 and resumed in 1995 in compliance with the offset legislation. Table 2 also details reimbursements through December 31, 2000.

The notes to Table 1, pages 4 to 6, explain the Department's procedures for reporting recreation and enhancement costs, describe how the amounts shown in the table are calculated, and reconcile significant changes from costs shown in previous reports.

The costs shown in Table 1 do not reflect new or revised allocations for any facility of the SWP. The derivation of allocation percentages indicated for joint capital costs of those multipurpose facilities listed in the upper portion of Table 1 have been described in previous reports. Copies of those reports are available upon request to the Department.

A summary of allocation percentages is shown in a separate table, page 9, along with illustrative allocation percentages for facilities not yet reported.

Included at the end of this report are comments by the Department of Boating and Waterways, the Department of Parks and Recreation, and the Department of Fish and Game.

Table 1. Recreation and Enhancement

(Reported to the California Legislature in Response

(in

	1952-1987	1988	1989	1990	1991	1992	1993
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Joint Costs Allocated to							
Frenchman Dam and Lake (78.5%)							
California Water Resources Development Bond Fund	102,997	0	0	0	0	0	0
All Other Funds	2,709,629	2,874	402	2,522	1,224	507	852
Subtotal	2,812,626	2,874	402	2,522	1,224	507	852
Antelope Dam and Lake (100%)							
California Water Resources Development Bond Fund	1,033,261	0	0	0	0	0	0
All Other Funds	4,272,692	4,268	164	4,107	1,822	933	1,402
Subtotal	5,305,953	4,268	164	4,107	1,822	933	1,402
Grizzly Valley Dam and Lake Davis (99.0%)							
California Water Resources Development Bond Fund	4,003,092	0	0	0	0	0	0
All Other Funds	1,195,294	1,130,716	96,799	2,148	137,031	3,182	1,383
Subtotal	5,198,386	1,130,716	96,799	2,148	137,031	3,182	1,383
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir (3.4%)							
California Water Resources Development Bond Fund	1,853,698	(14,462)	(125,958)	(14,471)	(6,002)	(456)	(25,473)
All Other Funds	2,221,227	52,199	28,562	33,429	256,450	(13,814)	75,606
Subtotal	4,074,925	37,737	(97,396)	18,958	250,448	(14,270)	50,133
California Aqueduct Delta to Dos Amigos P.P. (3.4%)							
California Water Resources Development Bond Fund	4,467,667	0	0	0	0	0	0
All Other Funds	1,469,510	138,410	378,467	818,298	722,438	343,874	152,992
Subtotal	5,937,177	138,410	378,467	818,298	722,438	343,874	152,992
Oroville Division (2.9%)							
California Water Resources Development Bond Fund	5,725,225	(9)	0	0	0	0	0
All Other Funds	4,272,103	20,955	52,183	48,402	41,139	26,254	60,476
Subtotal	9,997,328	20,946	52,183	48,402	41,139	26,254	60,476
Del Valle Dam and Lake Del Valle (48.0%)							
California Water Resources Development Bond Fund	10,546,762	0	0	0	0	0	0
All Other Funds	2,772,992	37,943	19,341	70,307	38,647	66,488	64,061
Subtotal	13,319,754	37,943	19,341	70,307	38,647	66,488	64,061
California Aqueduct Dos Amigos P.P. to Termini (5.7%)							
California Water Resources Development Bond Fund	48,710,442	(27,156)	(9,709)	(22,617)	(9,302)	(11,831)	1,745
All Other Funds	42,216,736	461,662	1,341,870	821,245	995,415	1,939,449	2,099,610
Subtotal	90,927,178	434,506	1,332,161	798,628	986,113	1,927,618	2,101,355
TOTAL	137,573,327	1,807,400	1,782,121	1,763,370	2,178,862	2,354,566	2,432,654
Specific Costs of Acquiring							
Frenchman Dam and Lake							
California Water Resources Development Bond Fund	3,379	0	0	0	0	0	0
All Other Funds	49,947	0	0	0	0	0	0
Subtotal	53,326	0	0	0	0	0	0
Grizzly Valley Dam and Lake Davis							
California Water Resources Development Bond Fund	204,116	0	0	0	0	(45)	404
All Other Funds	423,207	38	19,037	27,712	33,578	41,265	9,407
Subtotal	627,323	38	19,037	27,712	33,578	41,220	9,811
Abbey Bridge Dam and Reservoir							
California Water Resources Development Bond Fund	9	0	0	0	0	0	0
All Other Funds	9,921	0	0	0	0	0	0
Subtotal	9,930	0	0	0	0	0	0
San Luis Dam and Reservoir O'Neill Forebay and Los Banos Reservoir							
California Water Resources Development Bond Fund	395,284	0	0	0	0	0	0
All Other Funds	355,844	40,029	19,605	132	0	0	0
Subtotal	751,128	40,029	19,605	132	0	0	0
California Aqueduct Delta to Dos Amigos P.P.							
California Water Resources Development Bond Fund	461,086	0	0	0	0	0	0
All Other Funds	13,811	(41,783)	(47,391)	(53,752)	(8,438)	0	0
Subtotal	474,897	(41,783)	(47,391)	(53,752)	(8,438)	0	0
Oroville Division							
California Water Resources Development Bond Fund	7,809,509	0	0	0	0	0	0
All Other Funds	694,262	(9,030)	590	(386)	(35,703)	0	0
Subtotal	8,503,771	(9,030)	590	(386)	(35,703)	0	0
Del Valle Dam and Lake Del Valle							
California Water Resources Development Bond Fund	519,425	0	0	0	0	0	0
All Other Funds	(32,200)	0	0	0	0	0	0
Subtotal	487,225	0	0	0	0	0	0
California Aqueduct Dos Amigos P.P. to Termini							
California Water Resources Development Bond Fund	478,971	0	0	0	0	0	0
All Other Funds	452,760	(7,309)	(47,102)	0	0	0	0
Subtotal	931,731	(7,309)	(47,102)	0	0	0	0
Castaic Dam and Lake							
California Water Resources Development Bond Fund	1,954,297	0	0	0	0	0	0
All Other Funds	948,308	1,139	772	851	1,255	0	0
Subtotal	2,902,605	1,139	772	851	1,255	0	0
Cedar Springs Dam and Silverwood Lake							
California Water Resources Development Bond Fund	424,966	0	0	0	0	0	0
All Other Funds	360,117	3,405	4,571	2,044	49	0	0
Subtotal	785,083	3,405	4,571	2,044	49	0	0
Perris Dam and Lake Perris							
California Water Resources Development Bond Fund	1,022,313	0	0	0	0	0	0
All Other Funds	4,939,979	0	0	0	0	0	0
Subtotal	5,962,292	0	0	0	0	0	0
TOTAL	21,489,311	(13,511)	(49,918)	(23,399)	(9,259)	41,220	9,811
Total Recreation and Enhancement Costs							
California Water Resources Development Bond Fund	89,716,499	(41,627)	(135,667)	(37,088)	(15,304)	(12,332)	(23,324)
All Other Funds	69,346,139	1,835,516	1,867,870	1,777,059	2,184,907	2,408,138	2,465,789
GRAND TOTAL	159,062,638	1,793,889	1,732,203	1,739,971	2,169,603	2,395,806	2,442,465

Costs of the State Water Project (a) (b)

to Water Code Section 11912)

dollars)

1994	1995	1996	1997	1998	1999	2000	TOTAL	INTEREST	TOTAL	PREVIOUS	INCREASE
[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
Recreation and Enhancement: (c)											
0	0	0	0	0	0	0	102,997	2,098	105,095	105,046	49
1,446	361	6,626	47	136	211	1,390	2,728,227	0	2,728,227	2,726,441	1,786
1,446	361	6,626	47	136	211	1,390	2,831,224	2,098	2,833,322	2,831,487	1,835
0	0	0	0	0	0	0	1,033,261	113,839	1,147,100	1,148,796	(1,696)
2,152	454	8,828	208	823	2,419	4,475	4,304,747	0	4,304,747	4,497,884	(193,137)
2,152	454	8,828	208	823	2,419	4,475	5,338,008	113,839	5,451,847	5,646,680	(194,833)
0	0	0	0	0	0	0	4,003,092	487,099	4,490,191	4,478,715	11,476
2,093	393	13,239	69	215	399	2,682	2,585,643	0	2,585,643	2,582,117	3,526
2,093	393	13,239	69	215	399	2,682	6,588,735	487,099	7,075,834	7,060,832	15,002
(376,651)	(5,816)	(33,446)	(198,118)	(45,431)	(18,504)	0	988,910	174,629	1,163,539	1,988,721	(825,182)
424,664	50,363	32,056	230,311	63,004	33,606	8,032	3,495,695	0	3,495,695	2,817,224	678,471
48,013	44,547	(1,390)	32,193	17,573	15,102	8,032	4,484,605	174,629	4,659,234	4,805,945	(146,711)
0	0	0	0	0	0	0	4,467,667	898,150	5,365,817	5,341,034	24,783
70,356	92,317	50,167	116,818	39,381	122,086	(47,676)	4,467,438	0	4,467,438	4,242,943	224,495
70,356	92,317	50,167	116,818	39,381	122,086	(47,676)	8,935,105	898,150	9,833,255	9,583,977	249,278
0	0	0	0	0	0	0	5,725,216	1,791,946	7,517,162	7,468,678	48,484
34,455	26,482	31,134	29,183	13,664	32,932	42,556	4,731,918	0	4,731,918	4,622,075	109,843
34,455	26,482	31,134	29,183	13,664	32,932	42,556	10,457,134	1,791,946	12,249,080	12,090,753	158,327
0	0	0	0	0	0	0	10,546,762	6,820,383	17,367,145	17,139,814	227,331
61,377	34,741	14,323	29,185	6,904	21,673	8,113	3,246,095	0	3,246,095	3,182,408	63,687
61,377	34,741	14,323	29,185	6,904	21,673	8,113	13,792,857	6,820,383	20,613,240	20,322,222	291,018
(43,268)	(4,403)	(101,470)	(33,274)	(15,625)	(51,370)	0	48,382,162	75,443,297	123,825,459	121,366,870	2,458,589
1,396,404	1,572,401	2,022,102	1,369,079	832,805	728,424	377,793	58,174,995	0	58,174,995	54,882,415	3,292,580
1,353,136	1,567,998	1,920,632	1,335,805	817,180	677,054	377,793	106,557,157	75,443,297	182,000,454	176,249,285	5,751,169
1,573,028	1,767,293	2,043,559	1,543,508	895,876	871,876	397,365	158,984,825	85,731,443	244,716,266	238,591,181	6,125,085
Land for Recreation Development: (d)											
0	0	0	0	0	0	0	3,379	159	3,538	3,533	5
0	0	0	0	0	0	0	49,947	0	49,947	49,947	0
0	0	0	0	0	0	0	53,326	159	53,485	53,480	5
0	0	0	0	0	0	0	204,475	17,586	222,061	221,648	413
0	0	0	0	0	0	0	554,244	0	554,244	554,244	0
0	0	0	0	0	0	0	758,719	17,586	776,305	775,892	413
0	0	0	0	0	0	0	9	0	9	9	0
0	0	0	0	0	0	0	9,921	0	9,921	9,921	0
0	0	0	0	0	0	0	9,930	0	9,930	9,930	0
0	0	0	0	0	0	0	395,284	33,492	428,776	428,001	775
0	0	0	0	0	0	0	415,610	0	415,610	415,610	0
0	0	0	0	0	0	0	810,894	33,492	844,386	843,611	775
0	0	0	0	0	0	0	461,086	158,574	619,660	615,691	3,969
59	0	0	0	0	0	0	(137,494)	0	(137,494)	(137,494)	0
59	0	0	0	0	0	0	323,592	158,574	482,166	478,197	3,969
0	0	0	0	0	0	0	7,809,509	3,676,501	11,486,010	11,370,743	115,267
0	0	0	360,590	1,577,264	497,666	9,003	3,094,256	0	3,094,256	649,733	2,444,523
0	0	0	360,590	1,577,264	497,666	9,003	10,903,765	3,676,501	14,580,266	12,020,476	2,559,790
0	0	0	0	0	0	0	519,425	448,677	968,102	955,260	12,842
0	0	0	0	0	0	0	(32,200)	0	(32,200)	(32,200)	0
0	0	0	0	0	0	0	487,225	448,677	935,902	923,060	12,842
0	0	0	0	0	0	0	478,971	916,148	1,395,119	1,364,108	31,011
0	0	0	0	0	0	0	398,349	0	398,349	398,349	0
0	0	0	0	0	0	0	877,320	916,148	1,793,468	1,762,457	31,011
0	0	0	0	0	0	0	1,954,297	3,860,156	5,814,453	5,682,769	131,684
0	0	0	0	0	0	0	952,325	0	952,325	952,325	0
0	0	0	0	0	0	0	2,906,622	3,860,156	6,766,778	6,635,094	131,684
0	0	0	0	0	0	0	424,966	818,011	1,242,977	1,338,394	(95,417)
0	0	0	0	0	0	0	370,186	0	370,186	370,186	0
0	0	0	0	0	0	0	795,152	818,011	1,613,163	1,708,580	(95,417)
0	0	0	0	0	0	0	1,022,313	2,035,898	3,058,211	3,291,538	(233,327)
0	0	0	0	0	0	0	4,939,979	0	4,939,979	4,939,979	0
0	0	0	0	0	0	0	5,962,292	2,035,898	7,998,190	8,231,517	(233,327)
59	0	0	360,590	1,577,264	497,666	9,003	23,888,837	11,965,202	35,854,039	33,442,294	2,411,745
(419,919)	(10,219)	(134,916)	(231,392)	(61,056)	(69,874)	0	88,523,781	97,696,645	186,220,424	184,309,368	1,911,056
1,993,006	1,777,512	2,178,475	2,135,490	2,534,196	1,439,416	406,368	94,349,881	0	94,349,881	87,724,107	6,625,774
1,573,087	1,767,293	2,043,559	1,904,098	2,473,140	1,369,542	406,368	182,873,662	97,696,645	280,570,305	272,033,475	8,536,830

Notes to Table 1, Pages 2 and 3

- ^a AB 1442 (Statutes of 1989, Chapter 716) cancels (1) specified obligations of the General Fund to reimburse the State Water Project in the amount of \$172,291,000 for fish and wildlife enhancement and recreation, and (2) the obligation of the project to reimburse the California Water Fund in an equal amount. AB 1442 also provides for automatic offset, upon approval by the Legislature, of future Davis-Dolwig expenditures against the remaining SWP debt to the California Water Fund.
- ^b Recreation and enhancement costs refer only to (1) multipurpose facility capital costs allocated to recreation, and (2) the capital costs of lands acquired for associated recreation development. These costs are budgeted by the Department from funds that are available for financing project construction costs.

Recreation and enhancement costs not reported in Table 1 are budgeted by several State departments. These costs, financed by appropriations from a variety of funds, are summarized in the table below.

Allocated operation, maintenance, power, and replacement costs of multipurpose facilities are budgeted by the Department and financed by annual appropriations from the State General Fund. Capital costs (other than land acquisition costs), along with OMP&R costs of recreation facilities, are budgeted by the Department of Parks and Recreation. However, the costs of constructing boating facilities are budgeted by the Department of Boating and Waterways, and the costs of enhancement developments are budgeted by the Department of Fish and Game.

Type of Recreation and Enhancement Costs

Type of Recreation and Enhancement Costs Not Reported in Table 1	General Fund Appropriations, Unless Otherwise Noted		
	2001-2002 ^a	2000-2001 ^b	Total ^c 1962-63 through 2001-2002
Allocated operation, maintenance, power, and replacement costs of multipurpose facilities	0 ^d	0 ^d	17,291,000
Capital costs of recreation developments	4,852,000	5,813,000	127,433,386 ^{e f}
Operation, maintenance, and replacement costs of recreation developments	18,448,010	17,983,617	245,920,613 ^g
^a Amount in Governor's budget. ^b 2000-2001 budgeted amount. ^c Actual through 1999-2000 plus ^a and ^b . ^d No SWP operation and maintenance costs appropriated. ^e Amounts from State recreation bond funds and other State and federal recreation funds. ^f Includes \$1,236,000 from the Harbors and Watercraft Revolving Fund (boating facility construction costs are budgeted by the Department of Boating and Waterways) and \$200,000 directly from the Highway Users Tax. ^g Operation, maintenance, and replacement costs are budgeted by the Department of Parks and Recreation; boating facility costs are budgeted by the Department of Boating and Waterways; and enhancement costs are budgeted by the Department of Fish and Game.			

^c Joint capital costs allocated to recreation and enhancement are based on the Department's derivation, for each multipurpose facility, of the percentages of the total joint costs attributable to each included purpose. These derivations are based on the application of conventional cost allocation methods that weigh the estimated costs to be incurred and the benefits to be realized during a 50-year period of analysis. Allocated costs reflect the application of these percentages to the actual capital costs incurred for each facility, as accounted by the Department. Costs allocated to recreation and enhancement generally are first reported in the year after that year when construction of a facility is completed. Those costs may be subsequently changed either by adjusting accounted capital costs or by revising allocation percentages.

^d Specific costs of acquiring land for recreation development are incurred by the Department under the authority of California Water Code Section 346. The Department purchases recreation land concurrently with other lands needed for multipurpose facilities to (1) decrease the total land costs of the

project, and (2) acquire property in an orderly manner. Recreation lands acquired for each project facility through December 31, 2000, are shown in the table below.

The Department reports the annual expenditure of Project funds for acquiring all recreation land in the year following the expenditure. The costs of such lands generally are established when acquired and are not affected by the allocation percentages for the associated multipurpose Project facility. However, the reported costs of certain lands may be subsequently revised due to (1) receipt of certain revenues (such as federal grants and income from rights of way sales), or (2) modification of the recreation land use plan.

The amounts to be reported in future years will include credits for any reduction in previously reported costs, together with interest income thereon. If recreation land is reclassified as multipurpose project land, the original purchase price, together with appropriate interest income, will be reported as a negative expenditure for specific land costs, and an appropriate amount will be added

Summary of Recreation Land Acquisition (in acres) ^a

Project Facility	Acquired ^b	Federal Lands ^c	Total
Frenchman Lake	719	0	719
Antelope Lake	1,361	0	1,361
Lake Davis	733	0	733
San Luis Reservoir and O'Neill Forebay	2,518	0	2,518
Oroville Division	3,534	212	3,746
Lake Del Valle	1,206	0	1,206
California Aqueduct (excluding reservoirs)	1,639	0	1,639
Castaic Lake	1,733	577	2,310
Silverwood Lake	305	0	305
Lake Perris	<u>4,127</u>	<u>0</u>	<u>4,127</u>
Total	17,875	789	18,664

^a Includes recreation lands for only those projects with an established recreation land use and acquisition plan.

^b Costs of acquiring these lands are shown in Table 1; additional land needs are to be identified by future studies.

^c These lands are being leased from the federal government at a nominal cost to the State.

to joint capital costs allocated to recreation and enhancement for the associated facility.

The costs of acquiring recreation land also include the salaries of Department personnel engaged in recreation land acquisition activities, together with indirect costs distributed on the basis of direct salaries.

Interest accruals are calculated as shown in Table 2, pages 7 and 8. Interest charges are accrued through December 31, 2000, only on the portion of annual disbursements financed by the California Water Resources Development Bond Fund. Calculations are based on the weighted average interest costs of Burns-Porter and Water System Revenue bonds sold to date (4.951 percent for the bonds outstanding on December 31, 2000).

The Department has sold Water System Revenue Bonds to finance additional multipurpose facilities. Interest accruals reported in Table 2 include a portion of the interest costs of these revenue bonds. This rate differs from the "Project Interest Rate" under SWP water supply contracts in that interest costs on power revenue bond sales are not included.

Through fiscal year 1987-88, a total of \$90 million had been reimbursed to the Department from the State's tideland oil and gas revenues, authorized by California Statutes of 1966, First Extraordinary Session, Chapter 27.

AB 1442, the "Offset Legislation" enacted in September 1989, was effective January 1, 1990.

Under the Offset Legislation, interest accruals on California Water Resources Development Bond Fund expenditures were terminated on June 30, 1988, and resumed on June 30, 1995. This legislation provided for a lump sum reimbursement to the Department for recreation and wildlife enhancement expenditures through June 30, 1988, and offset moneys owed the California Water Fund by the SWP in the amount of \$172,291,000. Of this amount, \$155,087,000 was for capital expenditures reported herein, and \$17,204,000 for operating costs. AB1442 also provided for continued reimbursement of annual expenditures subsequent to June 30, 1988, with approval by the Legislature of the Department's cost allocations. The offsetting obligation was repaid in 1997.

^f Costs previously reported are as shown in Table 1, pages 2 and 3, of Appendix D to Bulletin 132-97. Such costs were based on the Department's accounting records as of December 31, 1996.

^g Reasons for cost changes are outlined below:

• Funding incurred in financing additional multipurpose facilities:	\$2,877,000
• Additional disbursements during 1997 through 2000 for joint capital costs allocated to recreation and enhancement:	5,660,000
Total Change	\$8,537,000

Summary of Allocation Percentages

Each year the Department determines water contractor charges for the SWP based on allocations of costs among purposes of facilities used for more than a single purpose. These determinations are

based on the percentages previously reported to and approved by the Legislature, as well as preliminary estimates for facilities not yet reported. These percentages are summarized in the following table.

Summary of Allocation Percentages

Facilities of the State Water Project	Capital Costs of Features Jointly Used (in percent of joint costs of the respective facilities)			
	Reimbursable Purposes	Nonreimbursable Purposes		Total
	Water Supply and Power Generation	Flood Control	Recreation and Fish and Wildlife Enhancement	
Project Conservation Facilities				
Frenchman Dam and Lake	21.5	0	78.5	100.0
Antelope Dam and Lake	0	0	100.0	100.0
Grizzly Valley Dam and Lake Davis	1.0	0	99.0	100.0
Oroville Division ^a	97.1	0	2.9	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant	96.6	0	3.4	100.0
Delta Facilities ^b	86.0	0	14.0	100.0
Project Transportation Facilities				
Grizzly Valley Pipeline	100.0	0	0	100.0
North Bay Aqueduct	100.0	0	0	100.0
South Bay Aqueduct:				
Del Valle Dam and Lake Del Valle	25.2	26.8	48.0	100.0
Remainder of South Bay Aqueduct	100.0	0	0	100.0
California Aqueduct, Delta to Dos Amigos Pumping Plant	96.6	0	3.4	100.0
California Aqueduct, Dos Amigos Pumping Plant to Termini excluding the Coastal Branch	94.3	0	5.7	100.0
Coastal Branch	100.0	0	0	100.0
^a Percentages are applicable to Capital Costs of Features Jointly Used, minus Federal Flood Control Payments. ^b Illustrative percentages only, assumed for current project financial and repayment analyses. Note: Percentages shown are those applicable to the costs of the facilities as accounted by the State, or in the case of Federal-State joint-use facilities (San Luis Facilities), only the State's share of the total cost.				

Table 2. Calculation of Interest Accruals on California Water

(in dollars @

Year	Item	Joint Capital Costs Allocated to Recreation and Enhancement								Total
		Frenchman Dam and Lake	Antelope Dam and Lake	Grizzly Valley Dam and Lake Davis	Sisk Dam, San Luis Res., O'Neill Forebay, & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
1952-1996 Disbursements:										
	1. California Water Resources Development Bond Fund	102,997	1,033,261	4,003,092	1,250,963	4,467,667	5,725,216	10,546,762	48,482,431	75,612,389
	2. All Other Funds	2,726,443	4,296,822	2,582,278	3,160,742	4,236,829	4,613,583	3,180,220	54,866,894	79,663,811
Reimbursements:										
	1. California Water Resources Development Bond Fund	104,900	1,140,322	4,444,594	1,938,244	5,267,351	7,324,529	16,463,934	113,035,518	149,719,392
	2. All Other Funds	2,719,468	4,478,932	2,568,667	2,725,578	4,092,435	4,570,269	3,130,016	49,410,851	73,696,216
	Interest Accruals	2,064	112,648	479,085	300,853	880,844	1,758,089	6,861,635	73,539,151	83,734,369
1997 Beginning of Year Balance to be Reimbursed:										
	1. California Water Resources Development Bond Fund	161	5,587	37,583	(386,428)	81,160	158,776	744,463	8,986,064	9,627,366
	2. All Other Funds	6,975	(182,110)	13,611	435,164	144,394	43,314	50,204	5,456,043	5,967,595
Disbursements During Year:										
	1. California Water Resources Development Bond Fund	0	0	0	(198,118)	0	0	0	(33,274)	(231,392)
	2. All Other Funds	47	208	69	230,311	116,818	29,183	29,185	1,369,079	1,774,900
Reimbursements per Offset Legislation - AB 1442 /1										
	1. California Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0
	2. All Other Funds	0	0	0	0	0	0	0	0	0
End-of-Year Balance:										
	1. California Water Resources Development Bond Fund	161	5,587	37,583	(584,546)	81,160	158,776	744,463	8,952,790	9,395,974
	2. All Other Funds	7,022	(181,902)	13,680	665,475	261,212	72,497	79,389	6,825,122	7,742,495
	Interest Accruals on Average Balance	8	277	1,861	(24,036)	4,018	7,861	36,858	444,076	470,923
1998 Beginning of Year Balance to be Reimbursed:										
	1. California Water Resources Development Bond Fund	169	5,864	39,444	(608,582)	85,178	166,637	781,321	9,396,866	9,866,897
	2. All Other Funds	7,022	(181,902)	13,680	665,475	261,212	72,497	79,389	6,825,122	7,742,495
Disbursements During Year:										
	1. California Water Resources Development Bond Fund	0	0	0	(45,431)	0	0	0	(15,625)	(61,056)
	2. All Other Funds	136	823	215	63,004	39,381	13,664	6,904	832,805	956,932
Reimbursements per Offset Legislation - AB 1442 /1										
	1. California Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0
	2. All Other Funds	0	0	0	0	0	0	0	0	0
End-of-Year Balance:										
	1. California Water Resources Development Bond Fund	169	5,864	39,444	(654,013)	85,178	166,637	781,321	9,381,241	9,805,841
	2. All Other Funds	7,158	(181,079)	13,895	728,479	300,593	86,161	86,293	7,657,927	8,699,427
	Interest Accruals on Average Balance	8	290	1,953	(31,256)	4,217	8,250	38,683	464,852	486,999
1999 Beginning of Year Balance to be Reimbursed:										
	1. California Water Resources Development Bond Fund	177	6,154	41,397	(685,269)	89,395	174,887	820,005	9,846,093	10,292,839
	2. All Other Funds	7,158	(181,079)	13,895	728,479	300,593	86,161	86,293	7,657,927	8,699,427
Disbursements During Year:										
	1. California Water Resources Development Bond Fund	0	0	0	(18,504)	0	0	0	(51,370)	(69,874)
	2. All Other Funds	211	2,419	399	33,606	122,086	32,932	21,673	728,424	941,750
Reimbursements per Offset Legislation - AB 1442 /1										
	1. California Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0
	2. All Other Funds	0	0	0	0	0	0	0	0	0
End-of-Year Balance:										
	1. California Water Resources Development Bond Fund	177	6,154	41,397	(703,773)	89,395	174,887	820,005	9,794,723	10,222,965
	2. All Other Funds	7,369	(178,660)	14,294	762,085	422,679	119,093	107,966	8,386,351	9,641,177
	Interest Accruals on Average Balance	9	305	2,050	(34,386)	4,426	8,659	40,598	486,208	507,869
2000 Beginning of Year Balance to be Reimbursed:										
	1. California Water Resources Development Bond Fund	186	6,459	43,446	(738,159)	93,821	183,546	860,603	10,280,932	10,730,834
	2. All Other Funds	7,369	(178,660)	14,294	762,085	422,679	119,093	107,966	8,386,351	9,641,177
Disbursements During Year:										
	1. California Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0
	2. All Other Funds	1,390	4,475	2,682	8,032	(47,676)	42,556	8,113	377,793	397,365
Reimbursements per Offset Legislation - AB 1442 /1										
	1. California Water Resources Development Bond Fund	0	0	0	0	0	0	0	0	0
	2. All Other Funds	0	0	0	0	0	0	0	0	0
End-of-Year Balance:										
	1. California Water Resources Development Bond Fund	186	6,459	43,446	(738,159)	93,821	183,546	860,603	10,280,932	10,730,834
	2. All Other Funds	8,759	(174,185)	16,976	770,117	375,003	161,649	116,079	8,764,144	10,038,542
	Interest Accruals on Average Balance	9	320	2,151	(36,546)	4,645	9,087	42,608	509,009	531,284
2001 Beginning of Year Balance to be Reimbursed:										
	1. California Water Resources Development Bond Fund	195	6,778	45,597	(774,705)	98,466	192,633	903,211	10,789,941	11,262,118
	2. All Other Funds	8,759	(174,185)	16,976	770,117	375,003	161,649	116,079	8,764,144	10,038,542
	TOTAL	8,954	(167,407)	62,573	(4,588)	473,469	354,282	1,019,290	19,554,085	21,300,660
Disbursements:										
	1. California Water Resources Development Bond Fund	102,997	1,033,261	4,003,092	988,910	4,467,667	5,725,216	10,546,762	48,382,162	75,250,067
	2. All Other Funds	2,728,227	4,304,747	2,585,643	3,495,695	4,467,438	4,731,918	3,246,095	58,174,995	83,734,758
	TOTAL	2,831,224	5,338,008	6,588,735	4,484,605	8,935,105	10,457,134	13,792,857	106,557,157	158,984,825
Reimbursements:										
	1. California Water Resources Development Bond Fund	104,900	1,140,322	4,444,594	1,938,244	5,267,351	7,324,529	16,463,934	113,035,518	149,719,392
	2. All Other Funds	2,719,468	4,478,932	2,568,667	2,725,578	4,092,435	4,570,269	3,130,016	49,410,851	73,696,216
	TOTAL	2,824,368	5,619,254	7,013,261	4,663,822	9,359,786	11,894,798	19,593,950	162,446,369	223,415,608
TOTAL INTEREST ACCRUALS 1952 THROUGH 2001										
		2,098	113,839	487,099	174,629	898,150	1,791,946	6,820,363	75,443,297	85,731,443

1/ AB 1442, the "Offset Legislation," in part, added Section 12929.13 to the California Water Code. Section 7(c) of Section 12929.13 provides \$155,087,000 for unreimbursed expenditures incurred through June 30, 1988. AB 1442 also provides for continued offset of subsequent years' expenditures in amended Section 11913(b). Subsequent offsets are: July 1, 1988 - December 31, 1990, \$3,282,551; January 1, 1991 - December 31, 1991, \$1,716,672; January 1, 1992 - December 31, 1992, \$1,816,834;

Resources Development Bond Fund Disbursements

4.951% per annum)

Specific Costs of Acquiring Land for Recreation Development													GRAND TOTAL
Frenchman Dam and Lake	Grizzly Valley Dam and Lake Davis	Abbey Bridge Dam and Reservoir	Sisk Dam, San Luis Res., O'Neill Forebay, & Los Banos Reservoir	California Aqueduct Delta to Dos Amigos P.P.	Oroville Division	Del Valle Dam and Lake Del Valle	California Aqueduct Dos Amigos P.P. to Termini	Castaic Dam and Lake	Cedar Springs Dam and Silverwood Lake	Perris Dam and Lake Perris	Total		
[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	
3,379	204,475	9	395,284	461,086	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,714	88,886,103	
49,947	554,244	9,921	415,610	(137,494)	649,733	(32,200)	398,349	952,325	370,186	4,939,979	8,170,600	87,834,411	
3,520	220,423	9	425,700	603,887	11,028,039	917,078	1,271,912	5,291,258	1,132,207	2,780,487	23,674,520	173,393,912	
49,947	554,244	9,921	415,610	(137,494)	649,733	(32,200)	398,349	951,070	370,137	4,867,247	8,096,564	81,792,780	
156	17,298	0	32,951	155,802	3,596,008	439,709	894,493	3,768,199	798,542	1,987,085	11,690,243	95,424,612	
15	1,350	0	2,535	13,001	377,478	42,056	101,552	431,238	91,301	228,911	1,289,437	10,916,803	
0	0	0	0	0	0	0	0	1,255	49	72,732	74,036	6,041,631	
0	0	0	0	0	0	0	0	0	0	0	0	(231,392)	
0	0	0	0	0	360,590	0	0	0	0	0	360,590	2,135,490	
0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	
15	1,350	0	2,535	13,001	377,478	42,056	101,552	431,238	91,301	228,911	1,289,437	10,685,411	
0	0	0	0	0	360,590	0	0	1,255	49	72,732	434,626	8,177,121	
1	67	0	126	644	18,689	2,082	5,028	21,351	4,520	11,333	63,840	534,763	
16	1,417	0	2,661	13,645	396,167	44,138	106,580	452,589	95,821	240,244	1,353,277	11,220,174	
0	0	0	0	0	360,590	0	0	1,255	49	72,732	434,626	8,177,121	
0	0	0	0	0	0	0	0	0	0	0	0	(61,056)	
0	0	0	0	0	1,577,264	0	0	0	0	0	1,577,264	2,534,196	
0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	
16	1,417	0	2,661	13,645	396,167	44,138	106,580	452,589	95,821	240,244	1,353,277	11,159,118	
0	0	0	0	0	1,937,854	0	0	1,255	49	72,732	2,011,890	10,711,317	
1	70	0	132	676	19,614	2,185	5,277	22,408	4,744	11,894	67,001	553,999	
17	1,487	0	2,792	14,320	415,781	46,323	111,857	474,996	100,565	252,139	1,420,278	11,713,117	
0	0	0	0	0	1,937,854	0	0	1,255	49	72,732	2,011,890	10,711,317	
0	0	0	0	0	0	0	0	0	0	0	0	(69,874)	
0	0	0	0	0	497,666	0	0	0	0	0	497,666	1,439,416	
0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	
17	1,487	0	2,792	14,320	415,781	46,323	111,857	474,996	100,565	252,139	1,420,278	11,643,243	
0	0	0	0	0	2,435,520	0	0	1,255	49	72,732	2,509,556	12,150,733	
1	74	0	138	709	20,585	2,293	5,538	23,517	4,979	12,483	70,318	578,187	
17	1,561	0	2,930	15,029	436,366	48,617	117,395	498,513	105,544	264,622	1,490,596	12,221,430	
0	0	0	0	0	2,435,520	0	0	1,255	49	72,732	2,509,556	12,150,733	
0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	9,003	0	0	0	0	0	9,003	406,368	
0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	
17	1,561	0	2,930	15,029	436,366	48,617	117,395	498,513	105,544	264,622	1,490,596	12,221,430	
0	0	0	0	0	2,444,523	0	0	1,255	49	72,732	2,518,559	12,557,101	
1	77	0	145	744	21,605	2,407	5,812	24,681	5,226	13,101	73,799	605,083	
18	1,638	0	3,076	15,773	457,971	51,024	123,207	523,195	110,770	277,724	1,564,395	12,826,513	
0	0	0	0	0	2,444,523	0	0	1,255	49	72,732	2,518,559	12,557,101	
18	1,638	0	3,076	15,773	2,902,494	51,024	123,207	524,450	110,819	350,456	4,082,954	25,383,614	
3,379	204,475	9	395,284	461,086	7,809,509	519,425	478,971	1,954,297	424,966	1,022,313	13,273,714	88,523,781	
49,947	554,244	9,921	415,610	(137,494)	3,094,256	(32,200)	398,349	952,325	370,186	4,939,979	10,615,123	94,349,881	
53,326	758,719	9,930	810,894	323,592	10,903,765	487,225	877,320	2,906,622	795,152	5,962,292	23,888,837	182,873,662	
3,520	220,423	9	425,700	603,887	11,028,039	917,078	1,271,912	5,291,258	1,132,207	2,780,487	23,674,520	173,393,912	
49,947	554,244	9,921	415,610	(137,494)	649,733	(32,200)	398,349	951,070	370,137	4,867,247	8,096,564	81,792,780	
53,467	774,667	9,930	841,310	466,393	11,677,772	884,878	1,670,261	6,242,328	1,502,344	7,647,734	31,771,084	255,186,692	
159	17,586	0	33,492	158,574	3,676,501	448,677	916,148	3,860,156	818,011	2,035,898	11,965,202	97,696,645	

Comments by
The Department of Boating and Waterways
The Department of Parks and Recreation
and
The Department of Fish and Game

These comments by the Department of Boating and Waterways, the Department of Parks and Recreation, and the Department of Fish and Game cover Appendix D to Bulletins 132-98 and 132-99. Additional comments will be included in future reports.

Memorandum

Date: November 30, 1999

To: Donald R. Long, Chief
State Water Project Analysis Office
Department of Water Resources
1416 Ninth Street, Room 1620
Sacramento, CA 94236-0001

From: Department of Boating and Waterways
2000 Evergreen Street, Suite 100
Sacramento, CA 95815-3888

Subject: Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to Bulletin 132-98

In accordance with Section 11912 of the California Water Code, the Department of Boating and Waterways (Department) has reviewed a draft of Appendix D to Bulletin 132-98 and has no comment.

If you have any questions, please contact Ivar Plescov, Supervisor of the Department's Capital Outlay Program, at (916) 263-0358.



Carlton D. Moore
Interim Director
(916) 263-4327

Memorandum

Date : DEC 15 1993

To : Donald R. Long, Chief
State Water Project Analysis Office
Department of Water Resources
1416 Ninth Street, Room 1620
Post Office Box 942836
Sacramento, CA 94236-0001


From : Department of Parks and Recreation
Director's Office

Subject : Cost Allocations to Recreation and Fish and Wildlife Enhancement, State Water Project

The Department of Parks and Recreation (DPR) has received the draft to Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement", to your Bulletin 132-98, "Management of the California State Water Project".

The DPR in accordance with California Water Code Section 11912 has reviewed the draft of the report and concludes that since the report contains data from other departments, it would be difficult to verify our cost allocations.

The DPR will assume the figures to be correct and has no further comments.



Kenneth B. Jones
Chief Deputy Director
Park Stewardship

Memorandum

To: Mr. Dan Flory, Acting Chief
State Water Project Analysis Office
Department of Water Resources
1416 Ninth Street, Room 1620
Sacramento, California 95814


Date: February 28, 2000

From : Department of Fish and Game

Subject : Comments to Draft Bulletins 132-97 and 132-98, Appendix D

The Department of Fish and Game has reviewed the draft Appendix D to Bulletins 132-97 and 132-98, "Costs of Recreation and Fish and Wildlife Enhancement", as requested in your November 1, and November 29, 1999 memorandums, and finds that we have no comments.

If you have any questions, please contact Mr. Paul Forsberg, Environmental Specialist, Department of Fish and Game, 1416 Ninth Street, Room 1306-3, Sacramento, California 95814, telephone (916) 653-1090.


Ronald D. Rempel
Deputy Director

cc: Mr. Paul Forsberg
Department of Fish and Game
Sacramento

Memorandum

Date : February 7, 2000 *JEH*

To : Dan Flory, Acting Chief
State Water Project Analysis Office
Department of Water Resources
1416 Ninth Street, Room 1620
P.O. Box 942836
Sacramento, California 94236-0001

From : Department of Boating and Waterways
2000 Evergreen Street, Suite 100
Sacramento, California 95815-3888

Subject : Appendix D, "Costs of Recreation and Fish and Wildlife Enhancement," to Bulletin 132-99

In accordance with Section 11912 of the California Water Code, the Department of Boating and Waterways (Department) has reviewed a draft of Appendix D to Bulletin 132-99 and has no comment.

If you have any questions, please contact Ivar Plescov, Supervisor of the Department's Capital Outlay Program, at 263-0358.



Carlton D. Moore
Interim Director

Memorandum

Date : NOV 16 2000

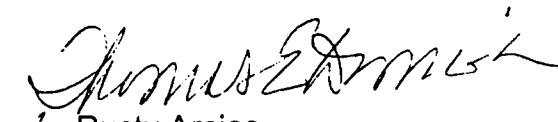
To : Dan Flory, Acting Chief
Stat Water Project Analysis Office
Department of Water Resources
1416 9th Street, Room 1620
P.O. Box 942836
Sacramento, California 94236-0001

From : Department of Parks and Recreation
Director's Office

Subject : Cost Allocation to Recreation and Fish and Wildlife Enhancement State Water Project

The Department of Parks and Recreation (DPR) has received the draft to Appendix D, "Cost of Recreation and Fish and Wildlife Enhancement", to your Bulletin 132-99, "Management of the California State Water Project".

The DPR in accordance with California Water Code Section 11912 has reviewed the draft of the report and has no comments.


Rusty Areias
Director

Memorandum

To: Mr. Dan Flory, Acting Chief
State Water Project Analysis Office
Department of Water Resources
1416 Ninth Street, Room 1620
Post Office Box 942836
Sacramento, California 94236-0001

Date: February 14, 2000

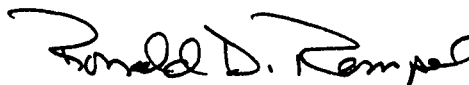
From: Department of Fish and Game

From : Department of Fish and Game

Subject : Comments to Draft Bulletin 132-99, Appendix D

The Department of Fish and Game has reviewed the draft Appendix D to Bulletin 132-99, "Costs of Recreation and Fish and Wildlife Enhancement", as requested in your February 2, 2000 memorandum, and finds that we have no comments.

If you have any questions, please contact Mr. Paul Forsberg, Environmental Specialist, Department of Fish and Game, 1416 Ninth Street, Room 1306-3, Sacramento, California 95814, telephone (916) 653-1090.



Ronald D. Rempel,
Deputy Director

cc: Department of Fish and Game
Sacramento
Mr. Paul Forsberg